

HOUSE BILL 3557
By Vincent

AN ACT to amend Chapter 905 of the Public Acts of 1980; and any other acts amendatory thereto, relative to a hotel-motel occupancy privilege tax levied in any county having a population of not less than two hundred fifty-four thousand (254,000) nor more than two hundred fifty-five thousand (255,000) according to the 1970 federal census of population or any subsequent federal census.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 7 of Chapter 905 of the Public Acts of 1980; and any other acts amendatory thereto, is amended by designating the existing language as subsection (a) and by deleting the last sentence of the section and substituting instead the following language:

Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is a separate violation of this act and may result in the imposition of a civil penalty, to be imposed separately for each violation, not to exceed fifty dollars (\$50.00). As used in this section, "each occurrence" means each day.

SECTION 2. Section 7 of Chapter 905 of the Public Acts of 1980; and any other acts amendatory thereto, is further amended by adding the following language to be designated as subsection (b):

(b) Nothing in this section shall be construed to prevent the trustee or other authorized collector of the tax from pursuing any civil remedy available to the collector by law, including issuing distress warrants and the seizure of assets, to collect any taxes due or delinquent under this act.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of any county to which it may apply. Its approval or nonapproval shall be

proclaimed by the presiding officer of such county legislative body and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3